

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valley Public Library District

Unit Code: 029/020/10 County: FULTON

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$22,600

Equalized Assessed Valuation: \$9,627,050

Population: 708

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$9,600

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$12,785	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$18	\$52	\$27
Revenue Collected During FY 08:	\$26,271	\$231,186	\$162,040
Expenditures During FY 08:	\$19,762	\$215,143	\$146,112
Per Capita Revenue:	\$37	\$52	\$37
Per Capita Expenditures:	\$28	\$44	\$35
Revenues over (under) Expenditures:	\$6,509	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	97.63%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$19,294	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$27	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Vernon Area Public Library District**

Unit Code: **049/040/10** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,108,758**

Equalized Assessed Valuation: **\$2,742,237,274**

Population: **43,000**

Employees:

Full Time: **38**

Part Time: **83**

Salaries Paid: **\$2,945,403**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,770,766	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$88	\$70	\$49
Revenue Collected During FY 08:	\$6,174,024	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$6,043,153	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$144	\$110	\$78
Per Capita Expenditures:	\$141	\$95	\$67
Revenues over (under) Expenditures:	\$130,871	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	64.56%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$3,901,637	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$91	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,013,025	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$2,888,612	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vespasian Warner Public Library District**

Unit Code: **020/010/10** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$767,650**

Equalized Assessed Valuation: **\$357,788,582**

Population: **10,135**

Employees:

Full Time: **10**

Part Time: **6**

Salaries Paid: **\$369,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,050,256	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$400	\$52	\$27
Revenue Collected During FY 08:	\$760,336	\$231,186	\$162,040
Expenditures During FY 08:	\$932,519	\$215,143	\$146,112
Per Capita Revenue:	\$75	\$52	\$37
Per Capita Expenditures:	\$92	\$44	\$35
Revenues over (under) Expenditures:	-\$172,183	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	415.87%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$3,878,073	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$383	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$918,332	\$63,481	\$
Total Unrestricted Net Assets:	\$2,959,741	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Viola Public Library District**

Unit Code: **066/030/10** County: **MERCER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$76,788**

Equalized Assessed Valuation: **\$26,782,451**

Population: **2,307**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$23,621**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 08:	\$77,333	\$231,186	\$162,040
Expenditures During FY 08:	\$74,862	\$215,143	\$146,112
Per Capita Revenue:	\$34	\$52	\$37
Per Capita Expenditures:	\$32	\$44	\$35
Revenues over (under) Expenditures:	\$2,471	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	3.30%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$2,471	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Public Library District**

Unit Code: **006/030/10** County: **BUREAU**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$83,785**

Equalized Assessed Valuation: **\$22,968,783**

Population: **1,821**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$35,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$40,137	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$22	\$52	\$27
Revenue Collected During FY 08:	\$112,111	\$231,186	\$162,040
Expenditures During FY 08:	\$67,337	\$215,143	\$146,112
Per Capita Revenue:	\$62	\$52	\$37
Per Capita Expenditures:	\$37	\$44	\$35
Revenues over (under) Expenditures:	\$44,774	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	74.28%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$50,020	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$27	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,811	\$63,481	\$
Total Unrestricted Net Assets:	\$46,209	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Warren County Public Library District**

Unit Code: **094/010/10** County: **WARREN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$828,855**

Equalized Assessed Valuation: **\$213,813,555**

Population: **10,799**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$265,052**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$511,925	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$47	\$52	\$27
Revenue Collected During FY 08:	\$651,589	\$231,186	\$162,040
Expenditures During FY 08:	\$707,827	\$215,143	\$146,112
Per Capita Revenue:	\$60	\$52	\$37
Per Capita Expenditures:	\$66	\$44	\$35
Revenues over (under) Expenditures:	-\$56,238	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	64.38%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$455,687	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$42	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$146,394	\$63,481	\$
Total Unrestricted Net Assets:	\$309,293	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warren-Newport Public Library District**

Unit Code: **049/050/10** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,745,900**

Equalized Assessed Valuation: **\$2,333,518,114**

Population: **60,000**

Employees:

Full Time: **24**

Part Time: **77**

Salaries Paid: **\$2,448,852**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,975,638	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$50	\$70	\$49
Revenue Collected During FY 08:	\$5,495,050	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$5,051,319	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$92	\$110	\$78
Per Capita Expenditures:	\$84	\$95	\$67
Revenues over (under) Expenditures:	\$443,731	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	72.61%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$3,667,992	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$61	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,510,030	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$2,422,767	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,537,917	\$2,908,243	\$790,000
Per Capita Debt:	\$42	\$92	\$26
General Obligation Debt over EAV:	0.10%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Public Library District**

Unit Code: **022/035/10** County: **DUPAGE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,419,000**

Equalized Assessed Valuation: **\$386,540,238**

Population: **13,363**

Employees:

Full Time: **9**

Part Time: **17**

Salaries Paid: **\$545,943**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$264,894	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$20	\$70	\$49
Revenue Collected During FY 08:	\$1,111,454	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,184,460	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$83	\$110	\$78
Per Capita Expenditures:	\$89	\$95	\$67
Revenues over (under) Expenditures:	-\$73,006	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	15.86%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$187,835	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$14	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$266,593	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$761,137	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,200,000	\$2,908,243	\$790,000
Per Capita Debt:	\$90	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Washington Public Library District

Unit Code: 095/030/10 County: Tazewell

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$2,069,000

Equalized Assessed Valuation: \$374,345,040

Population: 13,764

Employees:

Full Time: 4

Part Time: 15

Salaries Paid: \$306,374

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$911,220	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$66	\$52	\$27
Revenue Collected During FY 08:	\$835,794	\$231,186	\$162,040
Expenditures During FY 08:	\$1,443,810	\$215,143	\$146,112
Per Capita Revenue:	\$61	\$52	\$37
Per Capita Expenditures:	\$105	\$44	\$35
Revenues over (under) Expenditures:	-\$608,016	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	41.72%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$602,402	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$44	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$470,559	\$63,481	\$
Total Unrestricted Net Assets:	\$151,843	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$857,831	\$136,963	\$
Per Capita Debt:	\$62	\$18	\$
General Obligation Debt over EAV:	0.23%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wauconda Public Library District**

Unit Code: **049/055/10** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,942,000**

Equalized Assessed Valuation: **\$861,823,733**

Population: **25,150**

Employees:

Full Time: **20**

Part Time: **39**

Salaries Paid: **\$1,248,202**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$677,277	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$27	\$70	\$49
Revenue Collected During FY 08:	\$2,623,925	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,516,561	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$104	\$110	\$78
Per Capita Expenditures:	\$100	\$95	\$67
Revenues over (under) Expenditures:	\$107,364	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	31.18%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$784,641	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$31	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$312,147	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,028,593	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,401,840	\$2,908,243	\$790,000
Per Capita Debt:	\$96	\$92	\$26
General Obligation Debt over EAV:	0.28%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Weldon Public Library District**

Unit Code: **020/030/10** County: **DEWITT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$55,525**

Equalized Assessed Valuation: **\$18,491,982**

Population: **867**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$16,901**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$82,329	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$95	\$52	\$27
Revenue Collected During FY 08:	\$50,248	\$231,186	\$162,040
Expenditures During FY 08:	\$45,161	\$215,143	\$146,112
Per Capita Revenue:	\$58	\$52	\$37
Per Capita Expenditures:	\$52	\$44	\$35
Revenues over (under) Expenditures:	\$5,087	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	193.57%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$87,416	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$101	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **West Chicago Public Library District**

Unit Code: **022/036/10** County: **DUPAGE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,685,000**

Equalized Assessed Valuation: **\$839,834,237**

Population: **27,444**

Employees:

Full Time: **17**

Part Time: **19**

Salaries Paid: **\$890,932**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$116,486	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$4	\$70	\$49
Revenue Collected During FY 08:	\$1,848,492	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,693,257	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$67	\$110	\$78
Per Capita Expenditures:	\$62	\$95	\$67
Revenues over (under) Expenditures:	\$155,235	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	6.60%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$111,721	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$4	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$92,094	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$378,624	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$948,674	\$2,908,243	\$790,000
Per Capita Debt:	\$35	\$92	\$26
General Obligation Debt over EAV:	0.10%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Sangamon Public Library District**

Unit Code: **083/030/10** County: **Sangamon**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$146,425**

Equalized Assessed Valuation: **\$71,173,745**

Population: **4,366**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$54,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$27,048	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$6	\$52	\$27
Revenue Collected During FY 08:	\$126,634	\$231,186	\$162,040
Expenditures During FY 08:	\$111,029	\$215,143	\$146,112
Per Capita Revenue:	\$29	\$52	\$37
Per Capita Expenditures:	\$25	\$44	\$35
Revenues over (under) Expenditures:	\$15,605	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	38.42%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$42,653	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$10	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$42,653	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: West Union Public Library District

Unit Code: 012/020/10 County: CLARK

Fiscal Year End: 6/30/2008

Accounting Method: Cash

Appropriation or Budget: \$33,924

Equalized Assessed Valuation: \$5,434,204

Population: 914

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$11,126

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$12,674	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 08:	\$28,690	\$231,186	\$162,040
Expenditures During FY 08:	\$29,731	\$215,143	\$146,112
Per Capita Revenue:	\$31	\$52	\$37
Per Capita Expenditures:	\$33	\$44	\$35
Revenues over (under) Expenditures:	-\$1,041	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	39.13%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$11,633	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$13	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Western Public Library District

Unit Code: 037/030/10

County: HENRY

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$180,666

Equalized Assessed Valuation:

\$82,471,923

Population:

4,913

Employees:

Full Time:

Part Time:

10

Salaries Paid:

\$96,926

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$685,934	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$140	\$52	\$27
Revenue Collected During FY 08:	\$351,321	\$231,186	\$162,040
Expenditures During FY 08:	\$178,050	\$215,143	\$146,112
Per Capita Revenue:	\$72	\$52	\$37
Per Capita Expenditures:	\$36	\$44	\$35
Revenues over (under) Expenditures:	\$173,271	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	482.56%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$859,205	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$175	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$859,205	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Westville Public Library District

Unit Code: 092/012/10 County: VERMILION

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$251,680

Equalized Assessed Valuation: \$83,419,304

Population: 13,235

Employees:

Full Time: 1

Part Time: 4

Salaries Paid: \$84,101

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$49,071	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	-\$4	\$52	\$27
Revenue Collected During FY 08:	\$234,667	\$231,186	\$162,040
Expenditures During FY 08:	\$184,794	\$215,143	\$146,112
Per Capita Revenue:	\$18	\$52	\$37
Per Capita Expenditures:	\$14	\$44	\$35
Revenues over (under) Expenditures:	\$49,873	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	0.43%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$802	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$157,921	\$63,481	\$
Total Unrestricted Net Assets:	-\$157,119	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$36,970	\$136,963	\$
Per Capita Debt:	\$3	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **William Leonard Public Library District**

Unit Code: **016/076/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$326,430**

Equalized Assessed Valuation: **\$53,742,425**

Population: **6,635**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$121,475**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$32,428	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$5	\$52	\$27
Revenue Collected During FY 08:	\$200,726	\$231,186	\$162,040
Expenditures During FY 08:	\$239,341	\$215,143	\$146,112
Per Capita Revenue:	\$30	\$52	\$37
Per Capita Expenditures:	\$36	\$44	\$35
Revenues over (under) Expenditures:	-\$38,615	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	-2.59%	127.87%	86.63%
Ending Fund Balance for FY 08:	-\$6,187	\$248,002	\$128,230
Per Capita Ending Fund Balance:	-\$1	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$132,020	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$44,300	\$136,963	\$
Per Capita Debt:	\$7	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsfield Public Library District**

Unit Code: **048/060/10** County: **KNOX**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,600**

Equalized Assessed Valuation: **\$81,595,387**

Population: **2,048**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$42,950**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$35,424	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$17	\$52	\$27
Revenue Collected During FY 08:	\$80,789	\$231,186	\$162,040
Expenditures During FY 08:	\$83,307	\$215,143	\$146,112
Per Capita Revenue:	\$39	\$52	\$37
Per Capita Expenditures:	\$41	\$44	\$35
Revenues over (under) Expenditures:	-\$2,518	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	39.50%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$32,906	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$16	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21,571	\$63,481	\$
Total Unrestricted Net Assets:	\$11,335	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wilmette Public Library District

Unit Code: 016/095/10 County: COOK

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$5,745,725

Equalized Assessed Valuation: \$2,054,841,887

Population: 27,270

Employees:

Full Time: 30

Part Time: 64

Salaries Paid: \$30,504,485

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,162,142	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$153	\$70	\$49
Revenue Collected During FY 08:	\$5,525,329	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$4,174,918	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$203	\$110	\$78
Per Capita Expenditures:	\$153	\$95	\$67
Revenues over (under) Expenditures:	\$1,350,411	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	116.85%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$4,878,252	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$179	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,056,193	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$4,425,554	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wilmington Public Library District**

Unit Code: **099/070/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,132,492**

Equalized Assessed Valuation: **\$218,100,966**

Population: **9,229**

Employees:

Full Time: **6**

Part Time: **9**

Salaries Paid: **\$254,844**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$453,983	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$49	\$52	\$27
Revenue Collected During FY 08:	\$555,925	\$231,186	\$162,040
Expenditures During FY 08:	\$641,503	\$215,143	\$146,112
Per Capita Revenue:	\$60	\$52	\$37
Per Capita Expenditures:	\$70	\$44	\$35
Revenues over (under) Expenditures:	-\$85,578	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	57.43%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$368,405	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$40	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$40,938	\$63,481	\$
Total Unrestricted Net Assets:	\$545,343	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$74,846	\$136,963	\$
Per Capita Debt:	\$8	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Winnebago Public Library District

Unit Code: 101/040/10 County: WINNEBAGO

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$249,575

Equalized Assessed Valuation: \$152,053,275

Population: 7,500

Employees:

Full Time: 1

Part Time: 11

Salaries Paid: \$113,063

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$42,476	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$6	\$52	\$27
Revenue Collected During FY 08:	\$251,675	\$231,186	\$162,040
Expenditures During FY 08:	\$275,915	\$215,143	\$146,112
Per Capita Revenue:	\$34	\$52	\$37
Per Capita Expenditures:	\$37	\$44	\$35
Revenues over (under) Expenditures:	-\$24,240	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	6.61%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$18,236	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$2	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$18,236	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$425,821	\$136,963	\$
Per Capita Debt:	\$57	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: **016/096/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,920,000**

Equalized Assessed Valuation: **\$2,263,157,353**

Population: **17,808**

Employees:

Full Time: **20**

Part Time: **29**

Salaries Paid: **\$1,421,242**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,181,879	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$123	\$70	\$49
Revenue Collected During FY 08:	\$2,566,650	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,749,221	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$144	\$110	\$78
Per Capita Expenditures:	\$154	\$95	\$67
Revenues over (under) Expenditures:	-\$182,571	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	72.72%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,999,308	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$112	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,928,141	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Wood Dale Public Library District

Unit Code: 022/040/10 County: DUPAGE

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$3,700,000

Equalized Assessed Valuation: \$602,103,097

Population: 11,868

Employees:

Full Time: 11

Part Time: 16

Salaries Paid: \$610,957

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,051,015	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$89	\$70	\$49
Revenue Collected During FY 08:	\$1,954,952	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,446,038	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$165	\$110	\$78
Per Capita Expenditures:	\$122	\$95	\$67
Revenues over (under) Expenditures:	\$508,914	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	52.55%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$759,929	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$64	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$995,581	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$518,323	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$524,482	\$2,908,243	\$790,000
Per Capita Debt:	\$44	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Worden Public Library District

Unit Code: 057/030/10 County: MADISON

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$36,830

Equalized Assessed Valuation: \$16,747,608

Population: 1,139

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$13,046

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$41,044	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 08:	\$34,860	\$231,186	\$162,040
Expenditures During FY 08:	\$29,442	\$215,143	\$146,112
Per Capita Revenue:	\$31	\$52	\$37
Per Capita Expenditures:	\$26	\$44	\$35
Revenues over (under) Expenditures:	\$5,418	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	157.81%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$46,462	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$41	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$42,728	\$63,481	\$
Total Unrestricted Net Assets:	\$3,734	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worth Public Library District**

Unit Code: **016/100/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,377,030**

Equalized Assessed Valuation: **\$186,435,604**

Population: **11,047**

Employees:

Full Time: **3**

Part Time: **14**

Salaries Paid: **\$277,568**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$896,685	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$81	\$52	\$27
Revenue Collected During FY 08:	\$675,783	\$231,186	\$162,040
Expenditures During FY 08:	\$674,703	\$215,143	\$146,112
Per Capita Revenue:	\$61	\$52	\$37
Per Capita Expenditures:	\$61	\$44	\$35
Revenues over (under) Expenditures:	\$1,080	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	133.06%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$897,765	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$81	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$1,309,011	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wyoming Public Library District

Unit Code: 087/100/10

County: Stark

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$68,514

Equalized Assessed Valuation:

\$32,860,298

Population:

2,276

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$34,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$	\$52	\$27
Revenue Collected During FY 08:	\$53,079	\$231,186	\$162,040
Expenditures During FY 08:	\$53,079	\$215,143	\$146,112
Per Capita Revenue:	\$23	\$52	\$37
Per Capita Expenditures:	\$23	\$44	\$35
Revenues over (under) Expenditures:	\$	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	0.00%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Zion-Benton Public Library District**

Unit Code: **049/060/10** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,860,000**

Equalized Assessed Valuation: **\$795,925,833**

Population: **40,526**

Employees:

Full Time: **14**

Part Time: **28**

Salaries Paid: **\$907,311**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$954,085	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$24	\$70	\$49
Revenue Collected During FY 08:	\$1,942,259	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,870,156	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$48	\$110	\$78
Per Capita Expenditures:	\$46	\$95	\$67
Revenues over (under) Expenditures:	\$72,103	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	54.87%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,026,188	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$25	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,152,290	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$499,837	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$